

Exhibit B

Ballard Spahr LLP

1735 Market Street, 51st Floor
Philadelphia, PA 19103-7599
Tel 215.665.8500
Fax 215.864.8999
www.ballardspahr.com

TAX IDENTIFICATION NO. 23-0382195

Invoice Date: January 22, 2020
Invoice No.: 20200104906

Paul E. Harner
1675 Broadway
New York, NY 10019

Client: Sears Fee Examiner (071820.03)
Matter: Fee and Expense Review and Reporting (00317415)

FOR PROFESSIONAL SERVICES RENDERED through December 31, 2019

INVOICE SUMMARY

FEES

Fee and Expense Review and Reporting (00317415)	\$77,649.00
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Total Current Charges	<hr/> \$77,649.00
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TOTAL AMOUNT DUE	<hr/> \$77,649.00 <hr/>
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PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
B160 - Fee/Employment Applications					
McClamb,C.D.	12/04/19	Review and edit second joint interim fee application	445.00	0.40	178.00
McClamb,C.D.	12/04/19	Review and revise invoices for seventh monthly fee application	445.00	1.30	578.50
McClamb,C.D.	12/05/19	Attention to preparation of monthly fee statement	445.00	0.30	133.50
McClamb,C.D.	12/06/19	Review Seventh Joint Monthly Fee Statement	445.00	0.50	222.50
Daluz,T.M.	12/06/19	Review and revise seventh monthly fee application	895.00	1.50	1,342.50
McClamb,C.D.	12/09/19	Prepare, file and arrange service of Seventh Joint Monthly Fee Statement	445.00	0.40	178.00
McClamb,C.D.	12/09/19	Review and revise Seventh Joint Monthly Fee Statement	445.00	1.00	445.00
Daluz,T.M.	12/09/19	Review revised fee application and oversee filing	895.00	0.30	268.50
McClamb,C.D.	12/12/19	Draft and edit second joint interim fee application	445.00	6.40	2,848.00
McClamb,C.D.	12/13/19	Emails with T. Daluz re: Second Joint Interim Fee Application	445.00	0.40	178.00
McClamb,C.D.	12/13/19	Edits to second interim fee application	445.00	0.60	267.00
Daluz,T.M.	12/13/19	Review and revise interim fee application	895.00	2.20	1,969.00
McClamb,C.D.	12/13/19	Prepare, file and arrange service of second interim fee application	445.00	0.80	356.00
Total B160				16.10	\$8,964.50
B170 - Fee/Employment Objections					
McClamb,C.D.	12/02/19	Emails with I. Babchinetskaya re: fee application review	445.00	0.40	178.00

PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	12/02/19	Emails with S. Weiner re: issues uploading fee information	445.00	0.10	44.50
Kearney,B.N.	12/02/19	Call with I. Babchinetskaya regarding fee review bill tagging protocol, fee report draft, and fee exhibit generation procedure	335.00	0.60	201.00
Babchinetskaya,I.	12/02/19	Meet with B. Kearney re: document review process and status of review	335.00	0.60	201.00
Greenfield,M.G.	12/02/19	Review of FTI's second fee application (.5), review of FTI fee entires for March through June (1.0), creation, review and editing of preliminary report exhibits for second fee application (1.2), drafting of preliminary report for second fee application (.5)	445.00	3.20	1,424.00
Marriott, III,V.J.	12/02/19	Attend to data transmission issues	985.00	0.40	394.00
McClamb,C.D.	12/02/19	Phone call to K. Neitzel re: issues uploading fee information	445.00	0.10	44.50
McClamb,C.D.	12/03/19	Phone call with I. Babchinetskaya re: fee application review protocol	445.00	0.80	356.00
Babchinetskaya,I.	12/03/19	Review fee guidelines in preparation for call with C. McClamb	335.00	0.40	134.00
Babchinetskaya,I.	12/03/19	Call with C. McClamb re: process for reviewing fees	335.00	0.80	268.00
Greenfield,M.G.	12/03/19	Review of FTI's second fee application, review of FTI fee entires for March through June, creation, review and editing of preliminary report exhibits for second fee application, drafting of preliminary report for second fee application	445.00	1.70	756.50
Jimenez,C.	12/03/19	Phone call w/ C. McClamb to discuss second interim fee application reports and timing with respect to third interim fee application reports	365.00	0.20	73.00

PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Marriott, III,V.J.	12/03/19	Conference with G. Fail and P. Harner re: Weil response to first interim fee examiners report	985.00	0.40	394.00
McClamb,C.D.	12/03/19	Phone calls to ASK re: contingency fee information	445.00	0.30	133.50
McClamb,C.D.	12/03/19	Confer with T. Daluz re: status of fee review and assignments	445.00	0.60	267.00
McClamb,C.D.	12/03/19	Review ASK contingency fee detail	445.00	1.10	489.50
Greenfield,M.G.	12/04/19	Drafting of preliminary report for second fee application	445.00	2.60	1,157.00
Marriott, III,V.J.	12/04/19	Review Deloitte first interim report	985.00	0.80	788.00
Daluz,T.M.	12/04/19	Review revised FTI Duplicate Entries exhibit	895.00	2.00	1,790.00
McClamb,C.D.	12/05/19	Emails with T. Daluz re: newly filed interim fee applications	445.00	0.20	89.00
Greenfield,M.G.	12/05/19	Drafting of FTI preliminary report	445.00	1.20	534.00
Daluz,T.M.	12/05/19	Revise A&L preliminary report	895.00	2.00	1,790.00
Daluz,T.M.	12/05/19	Review and revise assignment chart	895.00	2.50	2,237.50
Daluz,T.M.	12/05/19	Consider need to review expenses of investment bankers and contingent fee firms	895.00	0.30	268.50
Marriott, III,V.J.	12/05/19	Conference with P. Harner re: Deloitte preliminary report (0.4); review Deloitte preliminary report (0.2)	985.00	0.60	591.00
McClamb,C.D.	12/05/19	Update assignment chart with additional interim applications	445.00	0.40	178.00
McClamb,C.D.	12/05/19	Review comments of P. Harner to Deloitte & Touche preliminary report	445.00	1.30	578.50
McClamb,C.D.	12/05/19	Begin edits to Deloitte & Touch preliminary report	445.00	1.50	667.50

PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	12/06/19	Confer with T. Daluz re: additional applications and assignments	445.00	0.50	222.50
Daluz,T.M.	12/06/19	Finalize FTI preliminary report	895.00	2.00	1,790.00
Pollard,C.P.	12/06/19	Prepare report - excess hours - FTI Second Fee Petition	310.00	0.30	93.00
Greenfield,M.G.	12/07/19	Revisions to preliminary report for FTI first interim fee application (.5), review of first interim fee application (.5), review and revision of exhibits to preliminary report (1.8)	445.00	2.80	1,246.00
Greenfield,M.G.	12/09/19	Review of FTI expenses for period of second interim fee application	445.00	0.60	267.00
Salah,M.	12/09/19	Analyze professional fees reports for Deloitte Tax and change review tags and generate report	415.00	1.80	747.00
Daluz,T.M.	12/09/19	Revise Alvarez report	895.00	2.50	2,237.50
Neitzel,K.N.	12/10/19	Create, test, and distribute new ShareFile link for firms to upload additional fee application data	350.00	0.70	245.00
McClamb,C.D.	12/10/19	Draft transmittal letter for Deloitte & Touche preliminary report	445.00	0.60	267.00
McClamb,C.D.	12/10/19	Finalize edits to Deloitte and Touche preliminary report	445.00	1.40	623.00
Daluz,T.M.	12/10/19	Revise schedules for Deloitte Tax.	895.00	2.50	2,237.50
McClamb,C.D.	12/10/19	Emails with K. Neitzel re: data upload process issues	445.00	0.20	89.00
Roglen,L.D.	12/10/19	Telephone conversation with K. Neitzel re: circulation of dropbox link (.2) and emails multiple to K. Neitzel re: same (.2)	490.00	0.40	196.00

PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Neitzel,K.N.	12/11/19	Prepare and import Paul Weiss fee data into Relativity workspace for attorney review	350.00	3.20	1,120.00
McClamb,C.D.	12/11/19	Update transmittal letter and send preliminary report to Deloitte & Touche	445.00	0.30	133.50
Daluz,T.M.	12/11/19	Work on Alvarez preliminary report and review of flagged entries	895.00	2.50	2,237.50
McClamb,C.D.	12/13/19	Emails with S. Weiner re: Prime Clerk fee application data	445.00	0.10	44.50
Salah,M.	12/13/19	Analyze narrative of Deloitte Tax professional fees and change flags to "communication no parties"	415.00	3.70	1,535.50
Salah,M.	12/15/19	Continue analysis on fee application narrative of Deloitte Tax professional fees and change flags to "communication no parties"	415.00	3.30	1,369.50
Neitzel,K.N.	12/16/19	Create ShareFile link for fee data upload and distribute to service providers	350.00	0.70	245.00
Salah,M.	12/16/19	Draft correspondence to T. Daluz re;; edited preliminary first fee report and supporting evidence	415.00	0.50	207.50
Salah,M.	12/16/19	Run reports and conduct calculations on first fee tags for Deloitte Tax professionals	415.00	4.20	1,743.00
Blessing,B.	12/16/19	Create and format exhibits to preliminary report regarding second interim Young Conaway Stargatt & Taylor, LLP fee and expense application.	175.00	1.10	192.50
Jimenez,C.	12/16/19	Review McAndrews first application and order approving employment to determine whether flat, fixed, and hourly fees were appropriate (1.2); draft second preliminary report for Young Conaway second fee applications (2.4); draft second preliminary report for Stout Risius (1.7)	365.00	5.30	1,934.50

PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	12/16/19	Phone call with K. Neitzel re: status of data submitted by Retained Professionals	445.00	0.20	89.00
McClamb,C.D.	12/17/19	Review and prepare summary of status of expense review and report preparation	445.00	1.50	667.50
Jimenez,C.	12/17/19	Revise second preliminary report for Stout Risius	365.00	0.50	182.50
Blessing,B.	12/17/19	Create and finalize exhibits to preliminary report regarding second interim Stout Risius Ross, LLC fee and expense application.	175.00	0.80	140.00
McClamb,C.D.	12/17/19	Emails with M. Salah re: status of expense review and report preparation	445.00	0.20	89.00
McClamb,C.D.	12/17/19	Emails with P. Harner re: Weil third interim fee application	445.00	0.20	89.00
Salah,M.	12/19/19	Analyze, review and edit A & M preliminary report.	415.00	1.10	456.50
Marriott, III,V.J.	12/19/19	Review FTI preliminary report	985.00	0.70	689.50
Daluz,T.M.	12/20/19	Revise A&M report.	895.00	2.50	2,237.50
McClamb,C.D.	12/20/19	Confer with T. Daluz re: status of review and reports	445.00	0.50	222.50
Greenfield,M.G.	12/23/19	Revisions to fTI preliminary report and exhibits	445.00	1.60	712.00
Daluz,T.M.	12/23/19	Work on revised preliminary report.	895.00	2.50	2,237.50
Marriott, III,V.J.	12/23/19	Review FTI first preliminary report	985.00	0.60	591.00
McClamb,C.D.	12/23/19	Review Deloitte & Touch Second Interim Fee application	445.00	3.00	1,335.00
McClamb,C.D.	12/24/19	Review Deloitte & Touch Second Interim Fee application	445.00	2.50	1,112.50
Greenfield,M.G.	12/24/19	Revisions to FTI preliminary report for first interim fee application.	445.00	0.60	267.00

PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
McClamb,C.D.	12/25/19	Review Deloitte & Touch Second Interim Fee application	445.00	3.00	1,335.00
Greenfield,M.G.	12/26/19	Comparison of amounts billed by professionals for their retention and their own compensation.	445.00	0.60	267.00
Neitzel,K.N.	12/26/19	Prepare Deloitte fee data and import into Relativity workspace for attorney review	350.00	2.00	700.00
McClamb,C.D.	12/26/19	Review Deloitte & Touch Second Interim Fee application	445.00	2.50	1,112.50
Neitzel,K.N.	12/27/19	Prepare Deloitte fee data and import into Relativity workspace for attorney review	350.00	3.70	1,295.00
Daluz,T.M.	12/27/19	Work on preliminary report.	895.00	2.50	2,237.50
McClamb,C.D.	12/27/19	Emails to P. Harner and T. Daluz re: interim fee hearing	445.00	0.20	89.00
McClamb,C.D.	12/27/19	Review Deloitte & Touche Second Interim Fee application	445.00	2.50	1,112.50
McClamb,C.D.	12/28/19	Review Deloitte & Touche Second Interim Fee application	445.00	1.30	578.50
McClamb,C.D.	12/29/19	Emails with M. Greenfield re: status of review	445.00	0.10	44.50
McClamb,C.D.	12/29/19	Emails with P. Harner re: status of review	445.00	0.30	133.50
McClamb,C.D.	12/29/19	Emails with C. Jimenez re: status of review	445.00	0.10	44.50
McClamb,C.D.	12/29/19	Emails with M. Salah re: status of review	445.00	0.10	44.50
McClamb,C.D.	12/29/19	Review Deloitte & Touche Second Interim Fee application	445.00	2.00	890.00
Neitzel,K.N.	12/30/19	Analyze fee review data to create summary report per C. McClamb request	350.00	0.40	140.00

PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Salah,M.	12/30/19	Review and analyze retention order for A&M and Prime Clerk (1.0); draft communication to C. McClamb re: status of reports (.3)	415.00	1.30	539.50
Marriott, III,V.J.	12/30/19	Conference with P. Harner, C. McLamb and T. Daluz re: status of remaining reports	985.00	0.30	295.50
Daluz,T.M.	12/30/19	Review Stout Risius second report.	895.00	2.50	2,237.50
Daluz,T.M.	12/30/19	Review A&M changes.	895.00	1.00	895.00
Daluz,T.M.	12/30/19	Team conference call.	895.00	0.40	358.00
McClamb,C.D.	12/30/19	Conference call with P. Harner, V. Marriott and T. Daluz re: status of review	445.00	0.40	178.00
McClamb,C.D.	12/30/19	Prepare for conference call on status of review	445.00	1.40	623.00
McClamb,C.D.	12/30/19	Emails with M. Salah re: review and report status	445.00	0.40	178.00
Roglen,L.D.	12/30/19	Emails (multiple) with B. Walters re: new dropbox for fee applications.	490.00	0.20	98.00
Greenfield,M.G.	12/31/19	Revisions to FTI preliminary report	445.00	0.70	311.50
Jimenez,C.	12/31/19	Review emails regarding preliminary fee reports and email C. McClamb re: same	365.00	0.20	73.00
Marriott, III,V.J.	12/31/19	Review FTI first preliminary report draft	985.00	0.20	197.00
Marriott, III,V.J.	12/31/19	Conference with P. Harner re: review FTI first preliminary report draft	985.00	0.50	492.50
Daluz,T.M.	12/31/19	Revise Stout Risius second report.	895.00	2.00	1,790.00
McClamb,C.D.	12/31/19	Emails with K. Neitzel re: status of uploaded data	445.00	0.10	44.50
McClamb,C.D.	12/31/19	Review Deloitte & Touche second interim fee application	445.00	4.80	2,136.00
McClamb,C.D.	12/31/19	Emails with C. Jimenez re: status of review	445.00	0.10	44.50

PROFESSIONAL SERVICES

<u>Name</u>	<u>Date</u>	<u>Description</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Total B170				125.10	\$68,684.50
Total Fees				141.20	77,649.00

PROFESSIONAL SERVICES SUMMARY

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Task: B160 - Fee/Employment Applications			
McClamb,C.D.	445.00	12.10	5,384.50
Daluz,T.M.	895.00	4.00	3,580.00
Total Task: B160		16.10	\$8,964.50
Task: B170 - Fee/Employment Objections			
Blessing,B.	175.00	1.90	332.50
Kearney,B.N.	335.00	0.60	201.00
McClamb,C.D.	445.00	37.30	16,598.50
Jimenez,C.	365.00	6.20	2,263.00
Pollard,C.P.	310.00	0.30	93.00
Babchinetskaya,I.	335.00	1.80	603.00
Neitzel,K.N.	350.00	10.70	3,745.00
Roglen,L.D.	490.00	0.60	294.00
Greenfield,M.G.	445.00	15.60	6,942.00
Salah,M.	415.00	15.90	6,598.50
Daluz,T.M.	895.00	29.70	26,581.50
Marriott, III,V.J.	985.00	4.50	4,432.50
Total Task: B170		125.10	\$68,684.50
Total Fees		141.20	\$77,649.00

PROFESSIONAL SERVICES SUMMARY

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Daluz,T.M.	895.00	33.70	30,161.50
Marriott, III,V.J.	985.00	4.50	4,432.50
Babchinetskaya,I.	335.00	1.80	603.00
Greenfield,M.G.	445.00	15.60	6,942.00
Jimenez,C.	365.00	6.20	2,263.00

<u>Name</u>	<u>Rate</u>	<u>Hours</u>	<u>Amount</u>
Kearney,B.N.	335.00	0.60	201.00
McClamb,C.D.	445.00	49.40	21,983.00
Roglen,L.D.	490.00	0.60	294.00
Salah,M.	415.00	15.90	6,598.50
Neitzel,K.N.	350.00	10.70	3,745.00
Pollard,C.P.	310.00	0.30	93.00
Blessing,B.	175.00	1.90	332.50
Total Fees		141.20	\$77,649.00

Total Current Charges:

\$77,649.00

Ballard Spahr LLP

1735 Market Street, 51st Floor
Philadelphia, PA 19103-7599
Tel 215.665.8500
Fax 215.864.8999
www.ballardspahr.com

TAX IDENTIFICATION NO. 23-0382195

REMITTANCE ADVICE

Client:	071820.03	Sears Fee Examiner
Matter:	00317415	Fee and Expense Review and Reporting
Invoice No.:	20200104906	
Date:	January 22, 2020	

Fee Amount	\$77,649.00
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TOTAL AMOUNT DUE	\$77,649.00
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**Please return this page with your remittance to the above address.
Payment may also be made by wire transfer to our account.**

Bank:	PNC Bank, NA
ABA No.:	031 0000 53
Account No.:	85-3131-7345
Account Name:	Ballard Spahr LLP

Please indicate on wire transfer the invoice number stated above.